

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

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In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC.	:	Case No. 08-35653 (KRH)
<u>et al.</u> ,	:	
	:	Jointly Administered
Debtors	:	
	:	
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CREDITOR'S RESPONSE TO
DEBTOR'S SIXTH OMNIBUS OBJECTION TO CERTAIN MISCLASSIFIED NON-
GOODS 503(B)(9) CLAIMS

TOWN OF ENFIELD CONNECTICUT, CREDITOR, hereby responds to the Debtor's Sixth Omnibus Objection to Certain Misclassified Non-Goods 503(B)(9) Claims and states:

1. The Town of Enfield has been assigned Claim Number 1210 in the amount of \$5,692.16. The claim has been classified as a 503(b)(9) claim. The Debtor has filed the above-referenced Objection seeking to reclassify the Town of Enfield's claim as a general unsecured claim.

2. The Town of Enfield's claim is for municipal property taxes for personal property owned by the debtor in Enfield, Connecticut. The taxes were due on January 1, 2009. A copy of the tax bill is attached.

3. The assessment of municipal property taxes are authorized by Connecticut General Statute §12-40, et. seq.

4. Property taxes are an administrative expense pursuant to 11 U.S.C. §503(b)(1)(B)(ii).

WHEREFORE, the Creditor, Town of Enfield Tax Collector, respectfully requests that this Court deny the Debtor's request to reclassify the Town of Enfield's claim as a general unsecured claim.

WHEREFORE, the Creditor, Town of Enfield, further respectfully requests that the Court reclassify the Town of Enfield's claim as an administrative expense pursuant to 11 U.S.C. §503(b)(1)(B)(ii).

I HEREBY CERTIFY that a correct copy of the foregoing was furnished by first class U.S. mail, postage prepaid, this 11th day of June, 2009, to Gregg M. Galardi and Ian S. Fredericks of Skadden, Arps, Slate Meagher & Flom, LLP, One Rodney Square, PO Box Wilmington, DE 19899-0636; Dion W. Hayes and Douglas M. Foley of McGuirewoods, LLP, One James Center, 901 E. Cary Street, Richmond VA, 23219; and Chris L. Dickerson of Skadden, Arps, Slate, Meagher & Flom, LLP, 333 West Wacker Drive, Chicago, IL 60606. I hereby certify that I am admitted to the Bar of the United States District Court for the District of Connecticut.

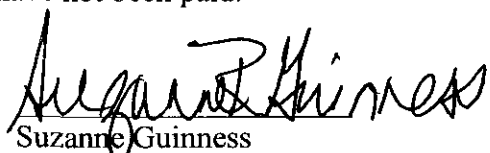


By: _____

Mark J. Cerrato
Assistant Town Attorney
820 Enfield Street
Enfield, CT 06082
(860) 253-6405

DECLARATION

1. I, the undersigned, am the Collector of Revenue of the Town of Enfield.
2. Circuit City Stores, Inc. owned personal property at its Circuit City store in Enfield, Connecticut.
3. Taxes on the personal property were due and payable on January 1, 2009.
4. To date, Circuit City's personal property taxes have not been paid.

A handwritten signature in cursive script, appearing to read "Suzanne Guinness", is written over a horizontal line.

Suzanne Guinness
Collector of Revenue for the Town of
Enfield

Town of Enfield, Ct - DUPLICATE BILL - 2007 Grand List

11-Jun-2009

Make Checks Payable to: Town of Enfield

Mail to: Tax Collector, 820 Enfield St, Enfield, Ct 06082

Please Return a Copy of Bill with Payment

Assessment Gross	476,730	Exempt	0	Net	476,730
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Bill#	Mill Rate	Net Tax Due	Due 07/01/2008	Due 01/01/2009
P40400	*****	*****	*****	*****
Town Tax	23.88	5,692.16	.00	5,692.16
Fire Dist 2	5.150	.00	.00	
Tax Due		5,692.16	.00	5,692.16
Interest		512.29	.00	512.29
Total Due		6,204.45	.00	6,204.45

CIRCUIT CITY STORES INC

P O BOX 42304

RICHMOND VA 23242

Business: RETAIL

Description: FF&EQ & EDPE

Interest at 1.5% per month through JUN